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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE:	*	
	*	CHAPTER 11
LEHMAN BROTHERS HOLDINGS,	*	
INC., <i>et. al.</i>	*	
	*	
	*	CASE NO. 08-13555 (JMP)
	*	(Jointly Administered)
Debtors.	*	
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE  
TO DEBTORS' FOUR HUNDRED TWENTY-THIRD OMNIBUS OBJECTION  
TO CLAIMS (REDUCE AND ALLOW CLAIMS)**

COMES NOW, the Georgia Department of Revenue (the "Revenue Department"), by and through counsel, Samuel S. Olens, Attorney General for the State of Georgia and responds to the Plan Administrator's Four Hundred Twenty-Third Omnibus Objection to Claims as follows:

The Plan Administrator seeks to modify claim number 1631 filed by the Revenue Department in the amount of \$385,758.65 to reflect a total amount owed of \$176,661.00. The Revenue Department objects to the Plan Administrator's calculations and submits that the Revenue Department filed an amended proof of claim on August 22, 2013, reflecting a total amount of \$235,269.22, which includes a priority claim in the amount of \$210,387.31 and a general unsecured claim in the amount of \$24,881.91. The amended proof of claim is based on the information in the Revenue Department's records related to

this case. If the Plan Administrator has information that the Revenue Department's information is somehow inaccurate, the Revenue Department will certainly make every effort to review the documentation and amend its claim if appropriate.

The Revenue Department's proof of claim is deemed allowed under 11 U.S.C. § 502. Further, the Revenue Department's proof of claim is prima facie evidence of the validity and amount of the claims asserted. Bankr. Rule 3001(f). Therefore, the Revenue Department's amended proof of claim should be allowed as filed.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its amended proof of claim be allowed as filed and that such relief be granted as the Court deems just and proper.

This 22<sup>nd</sup> day of August, 2013.

Respectfully submitted,

SAMUEL S. OLENS                      551540  
Attorney General

W. WRIGHT BANKS, JR.            036156  
Deputy Attorney General

/s/ Julie Adams Jacobs  
JULIE ADAMS JACOBS            003595  
Assistant Attorney General

PLEASE ADDRESS ALL  
COMMUNICATIONS TO:

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**CERTIFICATE OF SERVICE**

I do hereby certify that I have this day served a copy of the foregoing GEORGIA  
DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' FOUR HUNDRED  
TWENTY-THIRD OMNIBUS OBJECTION TO CLAIMS upon:

Robert J. Lemons  
Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153

by placing the same into the United States mail with adequate, first-class postage placed  
thereon.

This 22<sup>nd</sup> day of August, 2013.

/s/ Julie Adams Jacobs  
JULIE ADAMS JACOBS  
Assistant Attorney General